

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**General Fund**

**Fund Number:** 001  
**Fund Type:** General Fund  
**Fund Description:** The General Fund is the principal fund of the County and accounts for the receipt and expenditure of resources that are traditionally associated with local government and that are not required to be accounted for in another fund.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	1,570,936	1,844,696	1,843,764	Debt Proceeds and Cash Carryover	17,483,598
B.O.C.C.	5,147,668	12,110,981	10,511,962	Fines and Forfeits	11,000
Community Services	2,273,984	2,490,564	4,618,549	General Government	2,923,500
Elected Officials	15,011,988	16,732,344	17,118,526	Intergovernmental Revenue	4,568,250
Fire & Rescue Services	136,008	278,471	287,507	Licenses and Permits	250,000
Growth Mgmt	108,642	189,173	196,023	Miscellaneous Revenues	626,998
Management Services	2,234,498	2,390,002	2,392,272	Taxes	18,853,699
Public Safety	1,268,061	1,226,427	1,016,467		
Public Works	5,710,167	6,431,364	6,341,047		
Veterans Affairs	422,247	441,195	390,928		
<b>Fund 001 Expenditure Totals</b>	<b>33,884,199</b>	<b>44,135,217</b>	<b>44,717,045</b>	<b>Fund 001 Revenue Total</b>	<b>44,717,045</b>

**Supp To Gen Fund - Library**

**Fund Number:** 002  
**Fund Type:** General Fund  
**Fund Description:** This fund is a supplement to the General Fund used to account for library operations.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	94,077	0		
Community Services	2,004,536	2,126,803	0		
Public Works	0	3,542	0		
<b>Fund 002 Expenditure Totals</b>	<b>2,004,536</b>	<b>2,224,422</b>	<b>0</b>	<b>Fund 002 Revenue Total</b>	<b>0</b>

**Affordable Housing Programs**

**Fund Number:** 100  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for revenues and expenditures of various low income housing programs.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	37,051	260,472	260,532	Debt Proceeds and Cash Carryover	256,389
				Miscellaneous Revenues	4,143
<b>Fund 100 Expenditure Totals</b>	<b>37,051</b>	<b>260,472</b>	<b>260,532</b>	<b>Fund 100 Revenue Total</b>	<b>260,532</b>

**Monroe County Government  
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**Law Enforcement, Jail, Judicial**

**Fund Number:** 101  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for operation of the Sheriff's Department and County court system.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	196,031	0	0	Debt Proceeds and Cash Carryover	6,659,417
B.O.C.C.	333,649	5,842,059	5,872,059	Fines and Forfeits	1,200,000
Elected Officials	34,783,727	35,587,875	36,844,447	General Government	1,870,000
Public Works	1,313,187	1,608,940	1,725,976	Intergovernmental Revenue	30,000
				Miscellaneous Revenues	201,000
				Taxes	34,482,065
<b>Fund 101 Expenditure Totals</b>	<b>36,626,594</b>	<b>43,038,874</b>	<b>44,442,482</b>	<b>Fund 101 Revenue Total</b>	<b>44,442,482</b>

**Road And Bridge Fund**

**Fund Number:** 102  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for operation and capital improvements for the County's Road Department.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	799,980	1,282,230	996,293	Debt Proceeds and Cash Carryover	5,855,050
Community Services	976,728	1,063,804	1,037,554	General Government	17,000
Public Works	5,047,528	10,206,094	8,592,947	Intergovernmental Revenue	3,350,000
Veterans Affairs	116,642	125,422	127,256	Miscellaneous Revenues	257,000
				Taxes	1,275,000
<b>Fund 102 Expenditure Totals</b>	<b>6,940,878</b>	<b>12,677,550</b>	<b>10,754,050</b>	<b>Fund 102 Revenue Total</b>	<b>10,754,050</b>

**Law Library Fund**

**Fund Number:** 103  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for expenditures of the County's Law Library.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	5,884	3,612	Debt Proceeds and Cash Carryover	46,125
Elected Officials	74,656	81,859	80,013	General Government	37,000
				Miscellaneous Revenues	500
<b>Fund 103 Expenditure Totals</b>	<b>74,656</b>	<b>87,743</b>	<b>83,625</b>	<b>Fund 103 Revenue Total</b>	<b>83,625</b>

**TDC District Two Penny**

**Fund Number:** 115  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	2,969,664	4,826,715	4,474,815	Debt Proceeds and Cash Carryover	2,033,311
B.O.C.C.	51,041	0	77,469	Taxes	2,518,973
<b>Fund 115 Expenditure Totals</b>	<b>3,020,705</b>	<b>4,826,715</b>	<b>4,552,284</b>	<b>Fund 115 Revenue Total</b>	<b>4,552,284</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**TDC Admin & Promo 2 Cent**

**Fund Number:** 116  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the expenditures of advertising, promotions, and special events of the County Tourist Development Council.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	5,868,909	8,120,468	7,516,456	Debt Proceeds and Cash Carryover	2,457,180
B.O.C.C.	124,365	0	160,531	Taxes	5,219,807
Fund 116 Expenditure Totals	5,993,274	8,120,468	7,676,987	Fund 116 Revenue Total	7,676,987

**TDC District 1 Third Penny**

**Fund Number:** 117  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the local option three cent bed tax in district one.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	2,215,410	4,937,246	4,584,728	Debt Proceeds and Cash Carryover	2,525,526
B.O.C.C.	44,504	0	22,680	Taxes	2,081,882
Fund 117 Expenditure Totals	2,259,914	4,937,246	4,607,408	Fund 117 Revenue Total	4,607,408

**TDC District 2 Third Cent**

**Fund Number:** 118  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the local option three cent bed tax in district two.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	212,849	504,058	539,902	Debt Proceeds and Cash Carryover	343,632
B.O.C.C.	5,728	0	2,100	Taxes	198,370
Fund 118 Expenditure Totals	218,577	504,058	542,002	Fund 118 Revenue Total	542,002

**TDC District 3 Third Cent**

**Fund Number:** 119  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the local option three cent bed tax in district three.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	387,398	1,090,557	1,073,174	Debt Proceeds and Cash Carryover	589,054
B.O.C.C.	11,976	0	5,880	Taxes	490,000
Fund 119 Expenditure Totals	399,374	1,090,557	1,079,054	Fund 119 Revenue Total	1,079,054

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**TDC District 4 Third Cent**

**Fund Number:** 120  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the local option three cent bed tax in district four.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	710,356	987,082	966,506	Debt Proceeds and Cash Carryover	481,966
B.O.C.C.	12,683	0	5,460	Taxes	490,000
Fund 120 Expenditure Totals	723,039	987,082	971,966	Fund 120 Revenue Total	971,966

**TDC District 5 Third Cent**

**Fund Number:** 121  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the local option three cent bed tax in district five.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	1,288,001	1,323,280	1,001,043	Debt Proceeds and Cash Carryover	441,923
B.O.C.C.	11,717	0	5,880	Taxes	565,000
Fund 121 Expenditure Totals	1,299,718	1,323,280	1,006,923	Fund 121 Revenue Total	1,006,923

**Governmental Fund Type Grant**

**Fund Number:** 125  
**Fund Type:** Special Revenue  
**Fund Description:** This fund is used to account for various state and federal grants.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	670,789	565,000	565,000	Debt Proceeds and Cash Carryover	565,000
Community Services	2,094,618	0	0		
Elected Officials	362,813	0	0		
Fire & Rescue Services	66,027	0	0		
Growth Mgmt	580,418	0	0		
Management Services	467,775	0	0		
Public Safety	240,158	0	0		
Public Works	424,252	0	0		
Fund 125 Expenditure Totals	4,906,850	565,000	565,000	Fund 125 Revenue Total	565,000

**Impact Fees Fund - Roadway**

**Fund Number:** 130  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for roadway impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	1,246	0	0	Debt Proceeds and Cash Carryover	5,824,082
Public Works	0	6,683,452	6,013,782	Miscellaneous Revenues	189,700
Fund 130 Expenditure Totals	1,246	6,683,452	6,013,782	Fund 130 Revenue Total	6,013,782

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Impact Fees Fund - Parks**

**Fund Number:** 131  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for park impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Public Works	0	785,852	842,205	Debt Proceeds and Cash Carryover	795,705
				Miscellaneous Revenues	46,500
<b>Fund 131 Expenditure Totals</b>	<b>0</b>	<b>785,852</b>	<b>842,205</b>	<b>Fund 131 Revenue Total</b>	<b>842,205</b>

**Impact Fees Fund - Library**

**Fund Number:** 132  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for library impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Community Services	0	424,608	328,524	Debt Proceeds and Cash Carryover	283,524
				Miscellaneous Revenues	45,000
<b>Fund 132 Expenditure Totals</b>	<b>0</b>	<b>424,608</b>	<b>328,524</b>	<b>Fund 132 Revenue Total</b>	<b>328,524</b>

**Impact Fees Fund - Solid Waste**

**Fund Number:** 133  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for solid waste impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Public Safety	0	212,904	153,052	Debt Proceeds and Cash Carryover	136,752
				Miscellaneous Revenues	16,300
<b>Fund 133 Expenditure Totals</b>	<b>0</b>	<b>212,904</b>	<b>153,052</b>	<b>Fund 133 Revenue Total</b>	<b>153,052</b>

**Impact Fees Fund - Police**

**Fund Number:** 134  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for police impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Elected Officials	207,995	454,266	164,748	Debt Proceeds and Cash Carryover	131,848
				Miscellaneous Revenues	32,900
<b>Fund 134 Expenditure Totals</b>	<b>207,995</b>	<b>454,266</b>	<b>164,748</b>	<b>Fund 134 Revenue Total</b>	<b>164,748</b>

**Impact Fees Fund - Fire Facilities**

**Fund Number:** 135  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for fire facility impact fees collected within the County's Impact Fee District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Fire & Rescue Services	7,200	216,733	259,252	Debt Proceeds and Cash Carryover	239,402
				Miscellaneous Revenues	19,850
<b>Fund 135 Expenditure Totals</b>	<b>7,200</b>	<b>216,733</b>	<b>259,252</b>	<b>Fund 135 Revenue Total</b>	<b>259,252</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Fire & Ambulance District 1**

**Fund Number:** 141  
**Fund Type:** Special Revenue  
**Fund Description:** To account for revenues and expenditures related to district one fire and ambulance services.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	757,001	1,378,610	1,591,282	Debt Proceeds and Cash Carryover	606,212
Elected Officials	185,849	237,473	239,436	General Government	300,000
Fire & Rescue Services	4,218,603	4,384,507	4,651,258	Intergovernmental Revenue	10,000
				Miscellaneous Revenues	50,000
				Taxes	5,515,764
<b>Fund 141 Expenditure Totals</b>	<b>5,161,453</b>	<b>6,000,590</b>	<b>6,481,976</b>	<b>Fund 141 Revenue Total</b>	<b>6,481,976</b>

**Translator**

**Fund Number:** 142  
**Fund Type:** Special Revenue  
**Fund Description:** To account for all revenues and expenditures for the County's television translator system.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Public Safety	1,503	0	0		
<b>Fund 142 Expenditure Totals</b>	<b>1,503</b>	<b>0</b>	<b>0</b>	<b>Fund 142 Revenue Total</b>	<b>0</b>

**Upper Keys Trauma Care District**

**Fund Number:** 144  
**Fund Type:** Special Revenue  
**Fund Description:** This fund is used to account for expenditures related to transportation and hospitalization of County patients in Dade County.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	28,254	368,277	366,597	Debt Proceeds and Cash Carryover	1,897,500
Elected Officials	0	100	100	Miscellaneous Revenues	50,000
Fire & Rescue Services	281,759	1,917,975	1,580,803		
<b>Fund 144 Expenditure Totals</b>	<b>310,013</b>	<b>2,286,352</b>	<b>1,947,500</b>	<b>Fund 144 Revenue Total</b>	<b>1,947,500</b>

**Fire & Ambulance District 6**

**Fund Number:** 146  
**Fund Type:** Special Revenue  
**Fund Description:** To account for revenues and expenditures related to district six fire and ambulance services.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	156,042	233,219	242,229	Debt Proceeds and Cash Carryover	296,613
Elected Officials	37,152	44,900	45,290	Miscellaneous Revenues	14,000
Fire & Rescue Services	786,988	867,698	910,311	Taxes	887,217
<b>Fund 146 Expenditure Totals</b>	<b>980,182</b>	<b>1,145,817</b>	<b>1,197,830</b>	<b>Fund 146 Revenue Total</b>	<b>1,197,830</b>

**Monroe County Government**  
**Fiscal Year 2004 Adopted Fund Summary**

**Unincorporated Parks & Beaches**

**Fund Number:** 147  
**Fund Type:** Special Revenue  
**Fund Description:** This fund is used to account for unincorporated parks and recreation operations.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	406,721	435,000	475,000	Debt Proceeds and Cash Carryover	218,250
Public Works	1,210,107	1,406,576	1,378,257	General Government	30,000
				Intergovernmental Revenue	500,000
				Miscellaneous Revenues	50,000
				Taxes	1,055,007
<b>Fund 147 Expenditure Totals</b>	<b>1,616,828</b>	<b>1,841,576</b>	<b>1,853,257</b>	<b>Fund 147 Revenue Total</b>	<b>1,853,257</b>

**Mstd - Plng/bldg/code/fire Mar**

**Fund Number:** 148  
**Fund Type:** Special Revenue  
**Fund Description:** This fund is used to account for revenue and expenditures related to unincorporated planning, building, zoning and Fire Marshal.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Appointed Officials & Boards	75,607	79,240	94,377	Debt Proceeds and Cash Carryover	6,033,386
B.O.C.C.	938,132	2,206,000	2,385,000	Fines and Forfeits	82,500
Elected Officials	69,855	130,583	131,311	General Government	193,600
Fire & Rescue Services	527,703	516,501	489,360	Intergovernmental Revenue	2,504,000
Growth Mgmt	6,284,029	6,850,449	7,598,590	Licenses and Permits	1,315,000
Public Works	0	213,802	247,034	Miscellaneous Revenues	205,000
				Taxes	612,186
<b>Fund 148 Expenditure Totals</b>	<b>7,895,326</b>	<b>9,996,575</b>	<b>10,945,672</b>	<b>Fund 148 Revenue Total</b>	<b>10,945,672</b>

**Municipal Policing**

**Fund Number:** 149  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for Sheriff's Department operation for services to unincorporated Monroe County and contracts with municipalities for additional services, over and above the Sheriff's Countywide costs.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	97,600	583,784	524,574	Debt Proceeds and Cash Carryover	550,740
Elected Officials	4,935,585	5,503,111	6,011,363	General Government	2,674,890
				Miscellaneous Revenues	20,000
				Taxes	3,290,307
<b>Fund 149 Expenditure Totals</b>	<b>5,033,185</b>	<b>6,086,895</b>	<b>6,535,937</b>	<b>Fund 149 Revenue Total</b>	<b>6,535,937</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**911 Enhancement Fund**

**Fund Number:** 150  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for fees levied for the 911 emergency phone system.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Public Safety	413,557	851,604	632,933	Debt Proceeds and Cash Carryover	226,568
				General Government	396,365
				Miscellaneous Revenues	10,000
<b>Fund 150 Expenditure Totals</b>	<b>413,557</b>	<b>851,604</b>	<b>632,933</b>	<b>Fund 150 Revenue Total</b>	<b>632,933</b>

**Duck Key Special Security District**

**Fund Number:** 152  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the revenues and expenditures in providing security services for the Duck Key District.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	64,703	179,900	181,925	Debt Proceeds and Cash Carryover	116,625
Elected Officials	2,086	2,200	2,200	Miscellaneous Revenues	67,500
<b>Fund 152 Expenditure Totals</b>	<b>66,789</b>	<b>182,100</b>	<b>184,125</b>	<b>Fund 152 Revenue Total</b>	<b>184,125</b>

**Local Housing Assistance Trust Fund**

**Fund Number:** 153  
**Fund Type:** Special Revenue  
**Fund Description:** This program is funded by an increase in the documentary stamps, as approved by the State Legislature in the Affordable Housing Act. The revenue available to Monroe County is administered by the Housing Authority.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	1,038,376	1,674,552	1,958,896	Debt Proceeds and Cash Carryover	1,325,582
				Intergovernmental Revenue	633,314
<b>Fund 153 Expenditure Totals</b>	<b>1,038,376</b>	<b>1,674,552</b>	<b>1,958,896</b>	<b>Fund 153 Revenue Total</b>	<b>1,958,896</b>

**Boating Improvement Fund**

**Fund Number:** 157  
**Fund Type:** Special Revenue  
**Fund Description:** To account for revenues and expenditures providing boating-related activities, for removal of vessels and floating structures deemed a hazard to public safety and health, and for manatee and marine mammal protection and recovery.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	16,667	0	0	Debt Proceeds and Cash Carryover	250,000
Growth Mgmt	211,325	431,200	580,000	General Government	320,000
				Miscellaneous Revenues	10,000
<b>Fund 157 Expenditure Totals</b>	<b>227,992</b>	<b>431,200</b>	<b>580,000</b>	<b>Fund 157 Revenue Total</b>	<b>580,000</b>



**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Misc Special Revenue Fund**

**Fund Number:** 158  
**Fund Type:** Special Revenue  
**Fund Description:** To account for revenues and expenditures earmarked for specific purposes.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	1,111	16,555	29,433	Debt Proceeds and Cash Carryover	1,108,251
Community Services	0	0	8,886		
Elected Officials	16,104	22,500	24,500		
Growth Mgmt	5,456	8,500	8,500		
Public Safety	21,647	780,022	1,022,897		
Public Works	2,233	1,927	14,035		
<b>Fund 158 Expenditure Totals</b>	<b>46,551</b>	<b>829,504</b>	<b>1,108,251</b>	<b>Fund 158 Revenue Total</b>	<b>1,108,251</b>

**Environmental Restoration Fund**

**Fund Number:** 160  
**Fund Type:** Special Revenue  
**Fund Description:** This fund accounts for expenditures related to habitat restoration.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Growth Mgmt	0	0	20,980	Debt Proceeds and Cash Carryover	50,000
Public Works	0	0	29,020		
<b>Fund 160 Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>Fund 160 Revenue Total</b>	<b>50,000</b>

**Law Enforcement Trust (600)**

**Fund Number:** 162  
**Fund Type:** Special Revenue  
**Fund Description:** To account for the funds used for the purpose of training police officers and supporting personnel in the prevention, investigation, detection, and identification of crime.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Elected Officials	1,224,994	1,900	1,900	Debt Proceeds and Cash Carryover	-100
				Miscellaneous Revenues	2,000
<b>Fund 162 Expenditure Totals</b>	<b>1,224,994</b>	<b>1,900</b>	<b>1,900</b>	<b>Fund 162 Revenue Total</b>	<b>1,900</b>

**Court Facilities Fees Trust (602)**

**Fund Number:** 163  
**Fund Type:** Special Revenue  
**Fund Description:** To account for revenues collected upon the institution of any civil action, suit or proceeding to be used exclusively in providing and maintaining existing and future facilities for the use of the Circuit and County Court systems.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	90,105	103,255	Debt Proceeds and Cash Carryover	398,250
Elected Officials	40,071	329,995	329,995	General Government	35,000
<b>Fund 163 Expenditure Totals</b>	<b>40,071</b>	<b>420,100</b>	<b>433,250</b>	<b>Fund 163 Revenue Total</b>	<b>433,250</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Clerk's Drug Abuse Trust (603)**

**Fund Number:** 164  
**Fund Type:** Special Revenue  
**Fund Description:** To account for assessments collected for drug abuse programs and to disburse assistance grants for drug abuse treatment and/or educational programs which meet the standards for qualification of such programs by the Department of Health and Rehabilitative Services.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	37,750	37,750	Debt Proceeds and Cash Carryover	32,750
				General Government	5,000
<b>Fund 164 Expenditure Totals</b>	<b>0</b>	<b>37,750</b>	<b>37,750</b>	<b>Fund 164 Revenue Total</b>	<b>37,750</b>

**Losap Trust (610)**

**Fund Number:** 165  
**Fund Type:** Special Revenue  
**Fund Description:** No longer used. See fund 610.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Fire & Rescue Services	4,200	316,797	0		
<b>Fund 165 Expenditure Totals</b>	<b>4,200</b>	<b>316,797</b>	<b>0</b>	<b>Fund 165 Revenue Total</b>	<b>0</b>

**Marathon Municipal Service Taxing Unit**

**Fund Number:** 166  
**Fund Type:** Special Revenue  
**Fund Description:** This taxing unit was created to provide wastewater and reclaimed water services and facilities within the City of Marathon.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	0	50,000	Debt Proceeds and Cash Carryover	-49,700
Elected Officials	0	0	29,820	Taxes	994,000
Growth Mgmt	0	0	864,480		
<b>Fund 166 Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>944,300</b>	<b>Fund 166 Revenue Total</b>	<b>944,300</b>

**Conch Key Municipal Service Taxing Unit**

**Fund Number:** 167  
**Fund Type:** Special Revenue  
**Fund Description:** This taxing unit was created to provide wastewater and reclaimed water services and facilities on Conch Key.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	0	500	Debt Proceeds and Cash Carryover	-498
Elected Officials	0	0	299	Taxes	9,961
Growth Mgmt	0	0	8,664		
<b>Fund 167 Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>9,463</b>	<b>Fund 167 Revenue Total</b>	<b>9,463</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Bay Point Municipal Service Taxing Unit**

**Fund Number:** 168  
**Fund Type:** Special Revenue  
**Fund Description:** This taxing unit was created to provide wastewater and reclaimed water services and facilities on Bay Point.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	0	2,000	Debt Proceeds and Cash Carryover	-1,989
Elected Officials	0	0	1,193	Taxes	39,775
Growth Mgmt	0	0	34,593		
Fund 168 Expenditure Totals	0	0	37,786	Fund 168 Revenue Total	37,786

**Key Largo Municipal Service Taxing Unit**

**Fund Number:** 170  
**Fund Type:** Special Revenue  
**Fund Description:** This taxing unit was created to provide wastewater and reclaimed water services and facilities on Key Largo.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	0	40,000	Debt Proceeds and Cash Carryover	-39,980
Elected Officials	0	0	23,988	Taxes	799,600
Growth Mgmt	0	0	695,632		
Fund 170 Expenditure Totals	0	0	759,620	Fund 170 Revenue Total	759,620

**1993 Refunding Improvement Bonds (88)**

**Fund Number:** 203  
**Fund Type:** Debt Service  
**Fund Description:** To account for accumulation of resources for, and payment of, interest and principal on the long-term debt incurred in the refunding of the 1988 A & B Improvement Bonds.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	661,326	1,036,730	0		
Fund 203 Expenditure Totals	661,326	1,036,730	0	Fund 203 Revenue Total	0

**1991 Sales Tax Revenue Bonds**

**Fund Number:** 205  
**Fund Type:** Debt Service  
**Fund Description:** To account for accumulation of resources for, and payment of, interest and principal on the long-term debt incurred in the building of the new Monroe County Detention Facility.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	4,622,599	4,758,184	0		
Fund 205 Expenditure Totals	4,622,599	4,758,184	0	Fund 205 Revenue Total	0

**Monroe County Government**  
**Fiscal Year 2004 Adopted Fund Summary**

**Clerk's Rev Note, Debt**

**Fund Number:** 206  
**Fund Type:** Debt Service  
**Fund Description:** To account for accumulation of resources for, and payment of, interest and principal on the long-term debt incurred for the Clerk's network system.

Business Center Expenditures	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Revenue Source	FY 2004 Adopted
Elected Officials	209,443	288,000	0		
Fund 206 Expenditure Totals	209,443	288,000	0	Fund 206 Revenue Total	0

**Debt Service Fund**

**Fund Number:** 207  
**Fund Type:** Debt Service  
**Fund Description:** To account for accumulation of resources for, and payment of, interest and principal on long-term debt.

Business Center Expenditures	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Revenue Source	FY 2004 Adopted
B.O.C.C.	0	0	5,739,476	Debt Proceeds and Cash Carryover	6,862,952
Public Works	0	0	1,768,280	Intergovernmental Revenue	636,804
				Miscellaneous Revenues	8,000
Fund 207 Expenditure Totals	0	0	7,507,756	Fund 207 Revenue Total	7,507,756

**One Cent Infra-structure Sales Tax**

**Fund Number:** 304  
**Fund Type:** Capital Projects  
**Fund Description:** The One Cent Infra-structure Sales Tax Fund accounts for capital project funded by the Infrastructure Surtax (also called the One Cent Local Option Sales Tax) revenue.

Business Center Expenditures	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Revenue Source	FY 2004 Adopted
B.O.C.C.	5,632,596	12,397,184	13,242,259	Debt Proceeds and Cash Carryover	25,100,741
Public Works	5,252,067	23,304,327	23,281,368	Miscellaneous Revenues	922,886
				Taxes	10,500,000
Fund 304 Expenditure Totals	10,884,663	35,701,511	36,523,627	Fund 304 Revenue Total	36,523,627

**1991 Sales Tax Revenue Bonds - Capital**

**Fund Number:** 305  
**Fund Type:** Capital Projects  
**Fund Description:** This fund is used to account for projects financed by the sales tax revenue and refunding bonds.

Business Center Expenditures	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Revenue Source	FY 2004 Adopted
B.O.C.C.	0	145,000	0		
Public Works	0	1,305,000	0		
Fund 305 Expenditure Totals	0	1,450,000	0	Fund 305 Revenue Total	0

**Monroe County Government**  
**Fiscal Year 2004 Adopted Fund Summary**

**2003 Revenue Bonds**

**Fund Number:** 307  
**Fund Type:** Capital Projects  
**Fund Description:** This fund is used to account for projects financed by the 2003 revenue bonds.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Public Works	0	0	20,976,320	Debt Proceeds and Cash Carryover	20,826,320
				Miscellaneous Revenues	150,000
<b>Fund 307 Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>20,976,320</b>	<b>Fund 307 Revenue Total</b>	<b>20,976,320</b>

**Card Sound Bridge**

**Fund Number:** 401  
**Fund Type:** Enterprise  
**Fund Description:** This fund accounts for the revenue and expenditures related to operations of the Card Sound toll bridge.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	72,065	1,843,413	1,854,665	Debt Proceeds and Cash Carryover	5,042,500
Public Works	780,915	5,206,587	4,337,835	General Government	1,000,000
				Miscellaneous Revenues	150,000
<b>Fund 401 Expenditure Totals</b>	<b>852,980</b>	<b>7,050,000</b>	<b>6,192,500</b>	<b>Fund 401 Revenue Total</b>	<b>6,192,500</b>

**Marathon Airport - O & M**

**Fund Number:** 403  
**Fund Type:** Enterprise  
**Fund Description:** This fund accounts for the revenue and expenditures related to the operations of the Marathon Airport.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	43,737	291,500	287,930	Debt Proceeds and Cash Carryover	402,250
Public Safety	3,790,075	656,025	664,228	General Government	550,000
Public Works	0	3,872	5,092	Miscellaneous Revenues	5,000
<b>Fund 403 Expenditure Totals</b>	<b>3,833,812</b>	<b>951,397</b>	<b>957,250</b>	<b>Fund 403 Revenue Total</b>	<b>957,250</b>

**Key West Airport - O & M**

**Fund Number:** 404  
**Fund Type:** Enterprise  
**Fund Description:** fund accounts for the revenue and expenditures related to the operations of the Key West Airport.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	644,269	606,161	676,132	Debt Proceeds and Cash Carryover	1,852,500
Key West Airport	7,072,711	4,917,804	4,119,999	General Government	2,890,000
Public Works	0	6,369	6,369	Miscellaneous Revenues	60,000
<b>Fund 404 Expenditure Totals</b>	<b>7,716,980</b>	<b>5,530,334</b>	<b>4,802,500</b>	<b>Fund 404 Revenue Total</b>	<b>4,802,500</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Solid Waste Management**

**Fund Number:** 414  
**Fund Type:** Enterprise  
**Fund Description:** This fund is restricted in use to collection, disposal, and recycling of solid waste. It is funded by fees charged home owners and businesses and franchise fees.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	1,260,732	3,299,240	3,060,466	Debt Proceeds and Cash Carryover	4,947,095
Public Safety	13,289,039	13,971,000	14,901,312	General Government	12,474,106
Public Works	0	18,537	43,423	Miscellaneous Revenues	401,000
				Taxes	183,000
<b>Fund 414 Expenditure Totals</b>	<b>14,549,771</b>	<b>17,288,777</b>	<b>18,005,201</b>	<b>Fund 414 Revenue Total</b>	<b>18,005,201</b>

**Solid Waste Management - Debt Serv**

**Fund Number:** 415  
**Fund Type:** Enterprise  
**Fund Description:** This fund is used to account for debt service payments for solid waste facilities.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	886,920	1,586,967	923,600	Debt Proceeds and Cash Carryover	923,600
Public Safety	0	1,528,033	0		
<b>Fund 415 Expenditure Totals</b>	<b>886,920</b>	<b>3,115,000</b>	<b>923,600</b>	<b>Fund 415 Revenue Total</b>	<b>923,600</b>

**Worker's Compensation**

**Fund Number:** 501  
**Fund Type:** Internal Service  
**Fund Description:** The Worker's Compensation Fund accounts for the operation of the County's worker's compensation program. Fund revenues are generated through internal charges to departments.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	719,444	1,134,226	Debt Proceeds and Cash Carryover	1,860,814
Management Services	2,439,970	3,686,588	3,503,131	General Government	2,655,718
Public Works	0	5,740	7,175	Miscellaneous Revenues	128,000
<b>Fund 501 Expenditure Totals</b>	<b>2,439,970</b>	<b>4,411,772</b>	<b>4,644,532</b>	<b>Fund 501 Revenue Total</b>	<b>4,644,532</b>

**Group Insurance**

**Fund Number:** 502  
**Fund Type:** Internal Service  
**Fund Description:** The Group Insurance Fund accounts for the operation of the County's self insured group insurance program. Fund revenues are generated through internal charges to departments based upon the number of employees covered under the insurance program.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	327,938	312,863	Debt Proceeds and Cash Carryover	3,395,000
Management Services	12,254,636	15,532,445	18,289,041	General Government	15,156,904
				Miscellaneous Revenues	50,000
<b>Fund 502 Expenditure Totals</b>	<b>12,254,636</b>	<b>15,860,383</b>	<b>18,601,904</b>	<b>Fund 502 Revenue Total</b>	<b>18,601,904</b>

**Monroe County Government  
Fiscal Year 2004 Adopted Fund Summary**

**Risk Management**

**Fund Number:** 503  
**Fund Type:** Internal Service  
**Fund Description:** The Risk Management Fund accounts for the operation of the County's risk management program. Fund revenues are generated through internal charges to departments.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	0	55,423	113,118	Debt Proceeds and Cash Carryover	1,926,029
Management Services	1,314,014	3,570,876	3,285,146	General Government	1,432,410
Public Works	0	5,740	7,175	Miscellaneous Revenues	47,000
<b>Fund 503 Expenditure Totals</b>	<b>1,314,014</b>	<b>3,632,039</b>	<b>3,405,439</b>	<b>Fund 503 Revenue Total</b>	<b>3,405,439</b>

**Central Services**

**Fund Number:** 504  
**Fund Type:** Internal Service  
**Fund Description:** The Central Services Fund accounts for the operation of the County's Fleet Management program. Fund revenues are generated through internal charges to user departments.

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	386,152	430,373	466,933	Debt Proceeds and Cash Carryover	99,761
Public Works	2,093,077	2,145,693	2,050,379	General Government	2,387,551
				Miscellaneous Revenues	30,000
<b>Fund 504 Expenditure Totals</b>	<b>2,479,229</b>	<b>2,576,066</b>	<b>2,517,312</b>	<b>Fund 504 Revenue Total</b>	<b>2,517,312</b>

**LOSAP TRUST FUND**

**Fund Number:** 610  
**Fund Type:** General Fund  
**Fund Description:** To account for contributions and benefits paid on behalf of, for the benefit of the volunteer firefighters and the EMS volunteers (also called the Fire and EMS Pension Trust Fund).

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
Fire & Rescue Services	0	0	316,797	Debt Proceeds and Cash Carryover	316,797
<b>Fund 610 Expenditure Totals</b>	<b>0</b>	<b>0</b>	<b>316,797</b>	<b>Fund 610 Revenue Total</b>	<b>316,797</b>

**General Fixed Assets Fund**

**Fund Number:** 801  
**Fund Type:** General Fund  
**Fund Description:**

<b>Business Center Expenditures</b>	<b>FY 2002 Actual</b>	<b>FY 2003 Adopted</b>	<b>FY 2004 Adopted</b>	<b>Revenue Source</b>	<b>FY 2004 Adopted</b>
B.O.C.C.	20,628,116	0	0		
<b>Fund 801 Expenditure Totals</b>	<b>20,628,116</b>	<b>0</b>	<b>0</b>	<b>Fund 801 Revenue Total</b>	<b>0</b>

<b>Total of all Expenditures</b>	<b>206,001,285</b>	<b>269,310,004</b>	<b>290,096,105</b>	<b>Total of all Revenues</b>	<b>290,096,105</b>
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## Projected Changes in Fund Balances

In reviewing Monroe County's adopted budget, the reader will notice that County practice is to appropriate all of the beginning fund balances, and all revenues and other sources of income. As a result, it appears the County intends to spend all available funds by the end the fiscal year. That is not the case. Although Florida statutes require the appropriation of fund balances as a part of each year's budget, differences between estimates of spending and actual spending, as well as conservative estimates of revenues will normally result in some surplus funds each year. Monroe County attempts to prepare prudent estimates of revenues and spending each year to ensure the financial stability of our funds. Estimation of actual revenues and spending and projection of fund balances is very difficult but nonetheless very important part of County budgeting.

The County estimates or projects its fund balances at the end of the year through the following process:

First, since the County must prepare its annual budget prior to the time that the previous year's financial books are closed and audited, we must estimate the projected actual prior-year ending fund balances. These estimates serve as the basis for projecting the coming budget year ending fund balances.

Second, we estimate the percentage of *budgeted* revenues that will actually be received. This percentage is the result of analysis of prior year budget versus actual revenues. Typically, revenues are conservatively estimated and will likely exceed budgeted figures by a small amount each year. For example, under Florida Statutes, only 95% of estimated revenues are appropriated. While a 95% factor may be reasonable for ad valorem collections, where adjustments to the tax roll and discounts for early payment result in collections of about 95%, it tends to understate collections from other revenues. This 5% safety margin results in excess revenues from non-ad valorem revenues.

Third, OMB estimates the percentage of *budgeted* appropriations, excluding budgeted reserves, that will actually be expended. This percentage is the result of analysis of prior year budget versus actual spending. As might be expected, actual spending typically falls below the budgeted amounts by a small fraction each year and there is generally a surplus of budget funds remaining at the end of the year.

The end-of-year fund balances are then calculated by adding the *estimated actual* revenues, and subtracting the *estimated actual* expenditures from the estimated beginning fund balances to yield the projected year-end fund balances.

The projected year-end fund balances are important because they help predict the financial condition of each fund and help County staff predict and prepare for unusual situations in advance. The estimated balances also help us avoid large swings in taxation and other fee assessments one year over the next and, in the case of capital funds, help to monitor the accumulation of capital over a number of years for large projects.

The following table summarizes, in the manner described above, the fund balance projections for the major Monroe County funds.



## Projected Changes in Fund Balances

		Audited	Projected Actual		Projected	Estimated	Fiscal Year 2004		Estimated
		9/30/2002			Impact of FY 03	9/30/2003	Projected Actual		9/30/2004
Fund		Fund Bal	Revenues	Expenses	Operations	Fund Bal	Revenues	Expenses	Fund Bal
GENERAL FUND									
001	GENERAL FUND AND								
002	SUPP TO GEN FUND- LIBRARY <sup>1</sup>	21,444,411	35,307,699	37,436,401	(2,128,702)	19,315,709	32,877,145	33,464,522	18,728,332
TOTAL GENERAL FUND		21,444,411	35,307,699	37,436,401	(2,128,702)	19,315,709	32,877,145	33,464,522	18,728,332
SPECIAL REVENUE FUNDS									
100	AFFORDABLE HOUSING PROGRAMS	256,389	14,425	-	14,425	270,814	31,344	17,904	284,255
101	LAW ENFORCEMENT, JAIL, JUDICIAL	10,674,553	38,213,664	37,485,835	727,829	11,402,382	31,150,607	33,586,218	8,966,772
102	ROADS <sup>2</sup>	13,265,233	5,255,811	11,058,817	(5,803,006)	7,462,227	6,520,733	5,141,081	8,841,879
103	LAW LIBRARY	36,451	71,125	81,859	(10,734)	25,717	68,297	74,839	19,176
115	TDC TWO PENNY	3,824,635	2,759,135	3,067,987	(308,852)	3,515,783	2,989,032	2,899,596	3,605,219
116	TDC TWO PENNY GENERIC <sup>3</sup>	4,326,524	5,067,774	6,521,129	(1,453,355)	2,873,169	6,044,535	6,221,222	2,696,482
117	TDC DISTRICT 1 THIRD PENNY	3,532,792	2,021,244	3,596,967	(1,575,723)	1,957,069	2,451,802	2,185,525	2,223,346
118	TDC DISTRICT 2 THIRD PENNY	436,608	190,740	273,798	(83,058)	353,550	252,987	237,769	368,768
119	TDC DISTRICT 3 THIRD PENNY	874,611	439,454	700,511	(261,057)	613,554	662,129	581,946	693,737
120	TDC DISTRICT 4 THIRD PENNY	587,403	478,742	559,679	(80,937)	506,466	575,811	524,413	557,864
121	TDC DISTRICT 5 THIRD PENNY	685,914	626,508	842,249	(215,741)	470,173	628,707	617,432	481,448
125	GOVERNMENTAL FUND TYPE GRANT	2,346,812	8,157,727	8,564,727	(407,000)	1,939,812	-	400,000	1,539,812
130	IMPACT FEES FUND - ROADWAY	6,778,664	247,506	219,282	28,224	6,806,888	298,164	335,942	6,769,110
131	IMPACT FEES FUND - PARKS	934,287	73,011	-	73,011	1,007,298	46,312	28,508	1,025,102
132	IMPACT FEES FUND - LIBRARY	476,888	50,858	78,627	(27,769)	449,119	39,441	16,099	472,461
133	IMPACT FEES FUND - SOLID WASTE	239,580	212,904	84,803	128,101	367,681	17,139	8,334	376,487
134	IMPACT FEES FUND - POLICE	464,874	30,907	336,278	(305,371)	159,503	27,250	58,573	128,181
135	IMPACT FEES FUND - FIRE FACILITIES	229,637	21,450	-	21,450	251,087	23,020	39,112	234,995
141	FIRE & AMBULANCE DISTRICT 1	1,491,118	5,181,022	5,370,307	(189,285)	1,301,833	6,109,808	4,973,045	2,438,596
144	UPPER KEYS TRAUMA CARE DISTRICT	2,976,547	53,748	275,105	(221,357)	2,755,190	74,845	262,437	2,567,598
146	FIRE & AMBULANCE DISTRICT 6	475,394	881,400	1,023,559	(142,159)	333,235	911,911	812,793	432,353
147	UNINCORP PARKS & BEACHES	879,514	1,120,298	1,600,015	(479,717)	399,797	1,686,945	1,232,391	854,351
148	MSTD - PLNG/BLDG/CODE/FIRE MAR <sup>5</sup>	10,655,697	8,065,101	11,410,944	(3,345,843)	7,309,854	8,994,760	7,967,083	8,337,531
149	MUNICIPAL POLICING	1,326,392	3,174,996	3,304,894	(129,898)	1,196,494	4,854,654	4,678,163	1,372,985
150	911 ENHANCEMENT FUND	530,208	400,318	573,486	(173,168)	357,040	537,152	461,579	432,613
152	DUCK KEY SECURITY DISTRICT	131,662	71,564	70,000	1,564	133,226	75,627	113,213	95,640
153	LOCAL HOUSING ASSIST TRUST FUND	1,606,070	1,096,291	826,670	269,621	1,875,691	924,573	1,213,281	1,586,983
157	BOATING IMPROVEMENT FUND	583,536	423,579	247,642	175,937	759,473	534,806	269,659	1,024,620
158	MISC SPECIAL REVENUE FUND	1,661,146	398,357	107,362	290,995	1,952,141	554,261	509,795	1,996,606
160	ENVIRONMENTAL RESTORATION FUND	68,244	963	-	963	69,207	-	50,000	19,207
162	LAW ENFORCEMENT TRUST FUND	117,710	599,915	442,101	157,814	275,524	2,000	1,900	275,624
163	COURT FACILITIES FEES TRUST (602)	734,243	62,245	687	61,558	795,801	35,000	329,995	500,806
164	CLERK'S DRUG ABUSE TRUST (603)	49,400	9,391	-	9,391	58,791	5,000	28,750	35,041
166	MARATHON MSTU	-	-	-	-	-	994,000	894,300	99,700
167	CONCH KEY MSTU	-	-	-	-	-	9,961	8,963	998
168	BAY POINT MSTU	-	-	-	-	-	39,775	35,786	3,989
170	KEY LARGO MSTU	-	-	-	-	-	799,600	719,620	79,980
TOTAL SPECIAL REVENUE FUNDS		73,258,736	85,472,173	98,725,320	(13,253,147)	60,005,589	78,971,988	77,537,266	61,440,312
DEBT SERVICE FUNDS									
20*	TOTAL ALL DEBT SERVICE FUNDS	882,346	11,538,595	9,382,165	2,156,430	3,038,776	7,025,756	7,117,756	2,946,776
TOTAL DEBT SERVICE FUNDS		882,346	11,538,595	9,382,165	2,156,430	3,038,776	7,025,756	7,117,756	2,946,776

## Projected Changes in Fund Balances

Fund	Audited 9/30/2002	Projected Actual		Projected Impact of FY 03	Estimated 9/30/2003	Fiscal Year 2004 Projected Actual		Estimated 9/30/2004
	Fund Bal	Revenues	Expenses	Operations	Fund Bal	Revenues	Expenses	Fund Bal
<b>CAPITAL PROJECTS FUNDS</b>								
304 PENNY INFRASTRUCTURE SALES TAX	35,026,027	12,369,079	13,141,496	(772,417)	34,253,610	12,300,000	16,464,124	30,089,486
305 1991 SALES TAX REVENUE BONDS <sup>6</sup>	1,455,126	5,827	1,460,953	(1,455,126)	0	-	-	0
306 CLERK'S REV NOTE, CAPITAL	349,470	4,624	-	4,624	354,094	349,470	-	703,564
307 2003 REVENUE BONDS	-	21,079,203	215,778	20,863,425	20,863,425	150,000	10,082,000	10,931,425
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>36,830,623</b>	<b>33,458,733</b>	<b>14,818,227</b>	<b>18,640,506</b>	<b>55,471,129</b>	<b>12,799,470</b>	<b>26,546,124</b>	<b>41,724,475</b>
 <b>GRAND TOTAL</b>	 <b>132,416,116</b>	 <b>165,777,200</b>	 <b>160,362,113</b>	 <b>5,415,087</b>	 <b>137,831,203</b>	 <b>131,674,360</b>	 <b>144,665,668</b>	 <b>124,839,895</b>

<sup>1</sup> Fund 001 and 002 were combined in Fiscal Year 2004

<sup>2</sup> This fund balance is expected to decline due to an increase in road projects being completed.

<sup>3</sup> Fund 116 is expected to have a decline in fund balance due to increased advertising expenditures.

<sup>4</sup> Fund 117 is expected to have a decline in fund balance due to timing of capital projects

<sup>5</sup> Fund 148 will have a decline in fund balance due to litigation lost by Monroe County

<sup>6</sup> Fund 305 was closed during Fiscal Year 2003